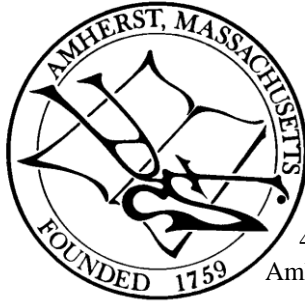


Town of



AMHERST

Massachusetts

TOWN HALL
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The accompanying pages include the Town of Amherst's unaudited financial statements for the fiscal year ended June 30, 2009

Respectfully submitted,

Sonia Aldrich
Comptroller

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Combined Balance Sheet - All Fund Types and Account Groups
On June 30, 2009
(Unaudited)

	Governmental Fund Types			Proprietary Fund Types		Fiduciary Fund Types	Account Groups	Totals
	General	Special Revenue	Capital Projects	Enterprise	Internal Services	Trust and Agency	Long-term Debt	(Memorandum Only)
<u>ASSETS</u>								
Cash and cash equivalents	\$ 6,391,637.68	\$ 4,223,123.60	\$ 2,697,702.60	\$ 5,196,745.36	\$ 3,254,421.67	\$ 2,082,661.87		\$ 23,846,292.78
Investments	-	-	-	-	-	-		-
Receivables:								
Property taxes	635,052.89	-	-	21,766.81	-	-		656,819.70
Special assessments	-	193,788.22	-	-	-	-		193,788.22
Tax liens and foreclosures	428,499.18	1,669.52	-	18,841.44	-	-		449,010.14
Excises	290,734.18	-	-	-	-	-		290,734.18
Utility Charges	-	-	-	723,537.75	-	-		723,537.75
Departmental	-	872,288.21	-	408,935.50	-	30,459.02		1,311,682.73
Deposits receivable	-	-	-	-	-	-		-
Other receivables	74,126.56	41,117.71	-	-	(1,801.59)	-		113,442.68
Due from other governments	122,534.82	681,723.61	-	-	-	-		804,258.43
Cash and cash equivalents (LSSE Prepaids)		42,946.86						42,946.86
Inventory	-	-	-	-	-	-		-
Fixed assets, net of accumulated depreciation	20,590,344.47	-	-	15,256,033.77	-	-		35,846,378.24
Amounts to be provided - payment of bonds	-	57,845.00	-	3,859,163.09	-	-	\$ 3,785,836.61	7,702,844.70
Amounts to be provided - vacation and sick leave	-	-	-	-	-	-	-	-
Total Assets	<u>\$ 28,532,929.78</u>	<u>\$ 6,114,502.73</u>	<u>\$ 2,697,702.60</u>	<u>\$ 25,485,023.72</u>	<u>\$ 3,252,620.08</u>	<u>\$ 2,113,120.89</u>	<u>\$ 3,785,836.61</u>	<u>\$ 71,981,736.41</u>
<u>LIABILITIES AND FUND EQUITY</u>								
Liabilities:								
Deferred revenue	\$ 1,634,706.51	\$ 1,534,190.40	\$ -	\$ 1,173,081.50	\$ (1,801.59)	\$ 30,459.02		\$ 4,370,635.84
Provision for abatements and exemptions	67,792.43	-	-	-	-	-		67,792.43
Accounts payable	-	-	-	-	1,567,205.00	-		1,567,205.00
Accrued payroll and withholdings	1,495,605.82	22,030.87	-	-	-	-		1,517,636.69
Other liabilities	690,638.73	7,158.00	-	-	-	249,842.01		947,638.74
Bonds payable	-	57,845.00	-	3,859,163.09	-	-	\$ 3,785,836.61	7,702,844.70
Notes payable	-	-	1,445,000.00	-	-	-		1,445,000.00
Vacation and sick leave liability	-	-	-	-	-	-	-	-
Total Liabilities	<u>3,888,743.49</u>	<u>1,621,224.27</u>	<u>1,445,000.00</u>	<u>5,032,244.59</u>	<u>1,565,403.41</u>	<u>280,301.03</u>	<u>3,785,836.61</u>	<u>17,618,753.40</u>

Combined Balance Sheet - All Fund Types and Account Groups On June 30, 2009 (Unaudited)
Continued from Prior Page.

ASSETS	Governmental Fund Types			Proprietary Fund Types			Fiduciary Fund Types	
	General	Special Revenue	Capital Projects	Enterprise	Internal Services		Trust and Agency	
Fund Equity:								
Reserved for encumbrances		260,898.31	55,109.85	460,982.13	745,405.10	-	-	1,522,395.39
Reserved for expenditures		900,000.00	2,094,262.00	-	556,859.00	-	-	3,551,121.00
Reserved for continuing appropriations		-	-	1,901,707.80	-	-	-	1,901,707.80
Reserved for Revenue deficit		-	-	-	-	-	-	-
Reserved for appropriation deficit		-	-	-	-	-	-	-
Reserved for Debt Service		179,376.00	-	-	-	-	-	179,376.00
Reserved for endowments		-	-	-	-	317,839.05	-	317,839.05
Unreserved, designated		(113,014.00)	-	-	94,008.90	-	-	(19,005.10)
Unreserved, undesignated		2,826,842.65	2,343,906.61	(1,109,987.33)	-	1,687,216.67	1,514,980.81	7,262,959.41
Unreserved retained earnings		-	-	-	3,800,472.36	-	-	3,800,472.36
Investment in capital assets		20,590,344.47	-	-	15,256,033.77	-	-	35,846,378.24
Reserved for overlay deficits		(261.14)	-	-	-	-	-	(261.14)
Reserved for over/under assessments		-	-	-	-	-	-	-
Total Fund Equity		<u>24,644,186.29</u>	<u>4,493,278.46</u>	<u>1,252,702.60</u>	<u>20,452,779.13</u>	<u>1,687,216.67</u>	<u>1,832,819.86</u>	<u>54,362,983.01</u>
Total Liabilities and Fund Equity		<u>\$ 28,532,929.78</u>	<u>\$ 6,114,502.73</u>	<u>\$ 2,697,702.60</u>	<u>\$ 25,485,023.72</u>	<u>\$ 3,252,620.08</u>	<u>\$ 2,113,120.89</u>	<u>\$ 71,981,736.41</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Governmental Fund Types and Expendable Trust Funds
For the Year Ended June 30, 2009
(Unaudited)

	Governmental Fund Types			Fiduciary Fund Types	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Revenues:					
Property taxes	34,471,641.55	365,257.65	-	-	34,836,899.20
Excise	1,503,164.16	-	-	-	1,503,164.16
Interest, penalties and other taxes	1,110,556.12	-	-	-	1,110,556.12
Charges for services	-	3,589,485.25	-	-	3,589,485.25
Licenses and permits	841,872.85	-	-	-	841,872.85
Intergovernmental	16,094,739.36	4,379,469.14	-	-	20,474,208.50
Fines and forfeits	174,287.14	-	-	-	174,287.14
Interest earnings	262,531.02	22,186.92	-	26,219.04	310,936.98
Miscellaneous	3,035,313.02	501,288.34	50,000.00	77,774.78	3,664,376.14
Audit Adjustment					-
Contributions	-	295,427.42	-	-	295,427.42
Total Revenues	<u>57,494,105.22</u>	<u>9,153,114.72</u>	<u>50,000.00</u>	<u>103,993.82</u>	<u>66,801,213.76</u>
Expenditures:					
General Government	8,616,034.10	256,528.55	537,432.22	40,192.30	9,450,187.17
Public Safety	8,399,857.69	651,721.99	1,095,124.74	-	10,146,704.42
Public Works	1,763,841.34	666,593.76	285,662.87	-	2,716,097.97
Planning, Conservation and Inspections	925,561.10	849,974.23	322,449.50	-	2,097,984.83
Community Services	1,725,640.88	1,072,269.27	58,584.67	-	2,856,494.82
Library Services	1,596,471.37	29,898.56	6,955.35	-	1,633,325.28
Education	32,561,005.01	1,836,563.55	510,633.50	-	34,908,202.06
Debt Service	778,471.05	5,270.00	-	-	783,741.05
Intergovernmental	2,442,487.10	-	-	-	2,442,487.10
Total Expenditures	<u>58,809,369.64</u>	<u>5,368,819.91</u>	<u>2,816,842.85</u>	<u>40,192.30</u>	<u>67,035,224.70</u>

Combined Statement of Revenues, Expenditures and Changes in Fund Equity – All Govt. Fund Types and Expendable Trust Funds
Continued from prior page.

	Governmental Fund Types			Fiduciary Fund Types	Totals (Memorandum Only)
	General	Special Revenue	Capital Projects	Expendable Trust	
Excess (deficiency) of revenues over expenditures	(1,315,264.42)	3,784,294.81	(2,766,842.85)	63,801.52	(234,010.94)
Other Financing Sources (Uses):					
Bond Proceeds	-	-	-	-	-
Operating transfers in	3,399,451.00	65,613.00	2,714,300.00	460,000.00	6,639,364.00
Operating transfers (out)	(2,441,045.00)	(3,068,081.00)	(418,211.00)	(39,578.00)	(5,966,915.00)
Total Other Financing Sources (Uses)	<u>958,406.00</u>	<u>(3,002,468.00)</u>	<u>2,296,089.00</u>	<u>420,422.00</u>	<u>672,449.00</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(356,858.42)	781,826.81	(470,753.85)	484,223.52	438,438.06
Fund Equity, July 1, 2008	<u>4,410,700.24</u>	<u>3,711,451.65</u>	<u>1,723,456.45</u>	<u>930,232.26</u>	<u>10,775,840.60</u>
	-	-	-	-	-
Fund Equity, June 30, 2009	<u>\$ 4,053,841.82</u>	<u>\$ 4,493,278.46</u>	<u>\$ 1,252,702.60</u>	<u>\$ 1,414,455.78</u>	<u>\$ 11,214,278.66</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Proprietary Fund and Similar Trust Funds
For the Year Ended June 30, 2009
(Unaudited)

	Enterprise	Internal Service	Fiduciary Fund Types Non-expendable Trust Funds	Totals (Memorandum Only)
Revenues:				
Property taxes	\$ -	\$ -	\$ -	\$ -
Excise	-	-	-	-
Interest, penalties and other taxes	-	-	-	-
Charges for services	8,812,794.03	11,376,867.35	-	20,189,661.38
Licenses and permits	-	-	-	-
Intergovernmental	-	-	-	-
Fines and forfeits	-	-	-	-
Interest earnings	97,807.70	52,530.84	9,164.14	159,502.68
Miscellaneous	380,958.29	322.38	1,400.00	382,680.67
Contributions	-	-	-	-
Total Revenues	<u>9,291,560.02</u>	<u>11,429,720.57</u>	<u>10,564.14</u>	<u>20,731,844.73</u>
Expenditures:				
General Government	-	11,123,604.36	-	11,123,604.36
Public Safety	-	-	-	-
Public Works	6,964,776.58	-	-	6,964,776.58
Planning, Conservation and Inspections	-	-	-	-
Community Services	-	-	1,931.16	1,931.16
Library Services	-	-	-	-
Education	-	-	2,000.00	2,000.00
Debt Service	1,296,318.80	-	-	1,296,318.80
Intergovernmental	-	-	-	-
Total Expenditures	<u>8,261,095.38</u>	<u>11,123,604.36</u>	<u>3,931.16</u>	<u>19,388,630.90</u>
Excess (deficiency) of revenues over expenditures	1,030,464.64	306,116.21	6,632.98	1,343,213.83
Other Financing Sources (Uses):				
Bond Proceeds	-	-	-	-
Operating transfers in	1,122,936.24	106,243.00	-	1,229,179.24
Operating transfers (out)	(1,900,428.24)	-	(1,200.00)	(1,901,628.24)
Total Other Financing Sources (Uses)	<u>(777,492.00)</u>	<u>106,243.00</u>	<u>(1,200.00)</u>	<u>(672,449.00)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	252,972.64	412,359.21	5,432.98	670,764.83
Fund Equity, July 1, 2008	<u>4,943,772.72</u>	<u>1,729,764.46</u>	<u>412,931.10</u>	<u>7,086,468.28</u>
Net IBNR Adjustment from FY08 to FY09	-	(454,907.00)	-	(454,907.00)
Fund Equity, June 30, 2009	<u>\$ 5,196,745.36</u>	<u>\$ 1,687,216.67</u>	<u>\$ 418,364.08</u>	<u>\$ 7,302,326.11</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources and Expenditures and Other Uses
Budget and Actual - General Fund
For the Fiscal Year Ended June 30, 2009
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Property taxes	34,529,398.00	34,471,641.55	(57,756.45)
Excise	1,450,000.00	1,503,164.16	53,164.16
Penalties, interest and other taxes	1,068,458.00	1,110,556.12	42,098.12
Licenses and permits	791,535.00	841,872.85	50,337.85
Intergovernmental	17,351,908.00	16,094,739.36	(1,257,168.64)
Fines and forfeits	169,000.00	174,287.14	5,287.14
Interest earnings	342,500.00	262,531.02	(79,968.98)
Miscellaneous	2,612,376.00	3,361,094.02	748,718.02
Contributions			0.00
Transfers in	3,073,670.00	3,073,670.00	0.00
Other Sources (free cash and overlay)	1,145,218.00	1,145,218.00	0.00
Total Revenues and Other Sources	<u>62,534,063.00</u>	<u>62,038,774.22</u>	<u>(495,288.78)</u>
Expenditures and Other Uses:			
General Government	8,895,637.00	8,604,748.54	290,888.46
Public Safety	8,355,394.00	8,352,498.74	2,895.26
Public Works	1,828,100.00	1,820,204.90	7,895.10
Planning, Conservation and Inspections	859,656.00	859,004.20	651.80
Community Services	1,734,363.00	1,733,733.88	629.12
Library Services	1,591,585.00	1,587,673.39	3,911.61
Education	33,084,805.00	32,066,057.26	1,018,747.74
Debt Service	814,991.00	810,703.05	4,287.95
Region and Deferred Teachers Pay	616,370.00	616,370.58	(0.58)
Intergovernmental-Assessments	2,347,519.00	2,460,596.75	(113,077.75)
Transfers Out	2,405,643.00	2,405,643.00	0.00
Total Expenditures and Other Uses	<u>62,534,063.00</u>	<u>61,317,234.29</u>	<u>1,216,828.71</u>
Excess of revenues and other sources over expenditures and other uses	<u>0.00</u>	<u>721,539.93</u>	<u>721,539.93</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Sewer Fund
For the Fiscal Year Ending June 30, 2009
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 3,596,647	\$ 3,673,271	\$ 76,624
Interest earnings	31,000	42,336	11,336
Other sources	43,000	40,163	(2,837)
Total Revenues and Other Sources	<u>3,670,647</u>	<u>3,755,771</u>	<u>85,124</u>
Expenses and Other Uses:			
Personnel	1,306,493	1,160,974	145,519
Purchase of services	947,500	1,014,592	(67,092)
Supplies	46,800	41,325	5,475
Other charges and expenses	321,119	291,010	30,109
Transfers	302,264	302,264	-
Capital outlay	405,000	405,000	-
Debt service	341,471	336,158	5,314
Other uses			-
Total Expenses and Other Uses	<u>3,670,647</u>	<u>3,551,323</u>	<u>119,324</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 204,448</u>	<u>\$ 204,448</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Water Fund
For the Fiscal Year Ending June 30, 2009
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 3,894,006	\$ 4,056,032	\$ 162,026
Interest earnings	60,000	36,326	(23,674)
Other sources	270,000	340,795	70,795
Total Revenues and Other Sources	<u>4,224,006</u>	<u>4,433,153</u>	<u>209,147</u>
Expenses and Other Uses:			
Personnel	1,141,614	1,012,413	129,201
Purchase of services	539,800	656,160	(116,360)
Supplies	129,100	155,537	(26,437)
Other charges and expenses	662,822	648,809	14,013
Transfers	385,111	830,111	(445,000)
Capital outlay	445,000		445,000
Debt service	920,559	875,560	44,999
Other uses			-
Total Expenses and Other Uses	<u>4,224,006</u>	<u>4,178,590</u>	<u>45,416</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 254,563</u>	<u>\$ 254,563</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual - Solid Waste Fund
For the Fiscal Year Ending June 30, 2009
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 405,300	\$ 415,515	10,215
Intergovernmental			-
Interest earnings	30,000	11,134	(18,866)
Other sources (sale of fixed assets)	270,224	189,768	(80,456)
Total Revenues and Other Sources	<u>705,524</u>	<u>616,417</u>	<u>(89,107)</u>
Expenses and Other Uses:			
Personnel	258,888	234,358	24,530
Purchase of services	292,200	297,172	(4,972)
Supplies	5,200	1,801	3,399
Other charges and expenses	61,236	40,350	20,886
Transfers			-
Capital outlay	88,000	88,000	-
Debt service			-
Other uses			-
Total Expenses and Other Uses	<u>705,524</u>	<u>661,681</u>	<u>43,843</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ (45,264)</u>	<u>(45,264)</u>

TOWN OF AMHERST, MASSACHUSETTS
Statement of Revenues and Other Sources,
and Expenses and Other Uses
Budget and Actual -Transportation Fund
For the Fiscal Year Ending June 30, 2009
(Unaudited)

	Budget	Actual	Variance Favorable (Unfavorable)
Revenues and Other Sources:			
Charges for services	\$ 892,000	\$ 917,432	25,432
Intergovernmental			-
Interest earnings	20,000	8,012	(11,988)
Other sources	109,016	109,016	-
Total Revenues and Other Sources	<u>1,021,016</u>	<u>1,034,459</u>	<u>13,443</u>
Expenses and Other Uses:			
Personnel	225,246	195,140	30,106
Purchase of services	57,900	55,388	2,512
Supplies	12,000	25,610	(13,610)
Other charges and expenses	99,322	93,889	5,433
Transfers	90,117	175,117	(85,000)
Capital outlay	85,000		85,000
Debt service	79,288	79,288	1
Public Transportation	372,143	361,270	10,873
Other uses			-
Total Expenses and Other Uses	<u>1,021,016</u>	<u>985,702</u>	<u>35,314</u>
Excess of revenues and other sources over expenses and other uses	<u>\$ -</u>	<u>\$ 48,758</u>	<u>48,758</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Internal Service Funds
For the Year Ended June 30, 2009
(Unaudited)

	7401 Health Insurance	7402 Workers' Compensation	Total
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services	11,301,651.33	75,216.02	11,376,867.35
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	44,916.14	7,614.70	52,530.84
Miscellaneous	322.38		322.38
Contributions			-
Total Revenues	<u>11,346,889.85</u>	<u>82,830.72</u>	<u>11,429,720.57</u>
Expenditures:			
General Government	11,029,709.40	93,894.96	11,123,604.36
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services			-
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>11,029,709.40</u>	<u>93,894.96</u>	<u>11,123,604.36</u>
Excess (deficiency) of revenues over expenditures	317,180.45	(11,064.24)	306,116.21
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in	106,243.00		106,243.00
Operating transfers (out)			-
Total Other Financing Sources (Uses)	<u>106,243.00</u>	<u>-</u>	<u>106,243.00</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	423,423.45	(11,064.24)	412,359.21
Fund Equity, July 1, 2008	<u>1,345,896.38</u>	<u>383,868.08</u>	<u>1,729,764.46</u>
Net IBNR Adjustment from FY08 to FY09	(454,907.00)		(454,907.00)
Fund Equity, June 30, 2009	<u>\$ 1,314,412.83</u>	<u>\$ 372,803.84</u>	<u>\$ 1,687,216.67</u>

Revenues and Expenditure recorded in the month they posted to the General Ledger.

	ACTUAL Jul-08	ACTUAL Aug-08	ACTUAL Sep-08	ACTUAL Oct-08	ACTUAL Nov-08	ACTUAL Dec-08	ACTUAL Jan-09	ACTUAL Feb-09	ACTUAL Mar-09	ACTUAL Apr-09	ACTUAL May-09	ACTUAL Jun-09	TOTALS
Fund Balance Beginning of Month	\$ 2,458,194.38	\$ 2,448,508.46	\$ 3,011,606.61	\$ 2,642,399.50	\$ 2,939,483.48	\$ 3,196,347.81	\$ 3,457,707.36	\$ 3,607,409.99	\$ 3,785,249.03	\$ 3,604,281.62	\$ 3,652,570.79	\$ 2,699,863.74	
Premium Revenue BC/BS:													
Town of Amherst-PPO	\$ 25,658.82	\$ 25,658.82	\$ 25,658.82	\$ 25,658.82	\$ 25,658.82	\$ 23,639.26	\$ 24,234.72	\$ 22,810.62	\$ 22,810.62	\$ 22,810.62		\$ 23,406.08	\$ 268,006.02
Retirees-PPO	\$ 40,882.58	\$ 41,180.30	\$ 42,371.24	\$ 42,902.14	\$ 42,902.14	\$ 41,711.22	\$ 42,306.68	\$ 42,306.68	\$ 41,478.04	\$ 40,287.12		\$ 40,086.02	\$ 458,414.16
TEFRA	\$ 595.46	\$ 595.46	\$ 595.46	\$ 595.46	\$ 595.46	\$ 595.46	\$ 595.46	\$ 595.46	\$ 595.46	\$ 595.46		\$ 595.46	\$ 6,550.06
Amherst School-PPO	\$ 31,355.22	\$ 32,779.32	\$ 29,335.66	\$ 27,316.10	\$ 31,588.40	\$ 31,588.40	\$ 30,759.76	\$ 30,759.76	\$ 30,759.76	\$ 33,012.50	\$ 595.46	\$ 31,588.40	\$ 341,438.74
Regional School-PPO	\$ 30,888.86	\$ 31,484.32	\$ 30,888.86	\$ 25,892.00	\$ 27,082.92	\$ 27,082.92	\$ 27,082.92	\$ 27,082.92	\$ 27,082.92	\$ 27,082.92		\$ 27,082.92	\$ 308,734.48
Town of Pelham-PPO	\$ 2,615.02	\$ 2,615.02	\$ 2,615.02	\$ 2,615.02	\$ 2,615.02	\$ 2,615.02	\$ 2,615.02	\$ 2,615.02	\$ 2,615.02	\$ 1,546.94		\$ 1,190.92	\$ 26,273.04
Town of Amherst-HMO	\$ 16,734.26	\$ 16,734.26	\$ 16,734.26	\$ 18,617.79	\$ 19,945.98	\$ 23,930.55	\$ 23,930.55	\$ 21,829.51	\$ 21,829.51	\$ 21,829.51		\$ 20,163.49	\$ 222,279.67
Amherst School-HMO	\$ 41,872.68	\$ 41,872.68	\$ 47,185.44	\$ 41,317.34	\$ 43,200.87	\$ 41,872.68	\$ 50,179.65	\$ 44,529.06	\$ 44,529.06	\$ 44,529.06		\$ 44,529.06	\$ 485,617.58
Regional School-HMO	\$ 52,956.35	\$ 52,956.35	\$ 54,284.54	\$ 70,778.16	\$ 74,883.05	\$ 74,883.05	\$ 68,242.10	\$ 75,100.56	\$ 73,772.37	\$ 71,888.84		\$ 72,129.58	\$ 741,874.95
Town of Pelham-HMO	\$ 5,312.76	\$ 5,312.76	\$ 5,312.76	\$ 3,984.57	\$ 2,656.38	\$ 2,656.38	\$ 3,984.57	\$ 3,984.57	\$ 6,640.95	\$ 7,969.14		\$ 7,969.14	\$ 55,783.98
Retirees-HMO	\$ 3,211.72	\$ 3,211.72	\$ 3,211.72	\$ 3,211.72	\$ 3,211.72	\$ 3,211.72	\$ 3,211.72		\$ 1,328.19	\$ 1,328.19		\$ 1,328.19	\$ 26,466.61
OME	\$ 42,672.72	\$ 42,672.72	\$ 41,836.00	\$ 42,254.36	\$ 40,999.28	\$ 41,836.00	\$ 41,417.64	\$ 40,999.28	\$ 41,417.64	\$ 42,254.36		\$ 42,254.36	\$ 460,614.36
Premium Revenue HP:													
Town of Amherst-PPO	\$ 170,433.60	\$ 170,433.60	\$ 170,433.60	\$ 168,716.16	\$ 167,482.06	\$ 165,147.57	\$ 165,147.57	\$ 165,147.57	\$ 165,147.57	\$ 160,720.26	\$ 617.05	\$ 165,389.24	\$ 1,834,815.85
Retirees-PPO	\$ 65,249.02	\$ 62,284.48	\$ 62,158.20	\$ 61,982.37	\$ 64,537.55	\$ 66,013.32	\$ 66,013.32	\$ 65,154.60	\$ 67,005.75	\$ 64,273.88		\$ 64,086.70	\$ 708,759.19
Amherst School-PPO	\$ 166,924.37	\$ 167,831.69	\$ 165,497.20	\$ 149,505.40	\$ 153,073.99	\$ 149,505.40	\$ 151,222.84	\$ 151,222.84	\$ 151,222.84	\$ 151,222.84	\$ 1,475.77	\$ 151,839.89	\$ 1,710,545.07
Regional School-PPO	\$ 183,514.86	\$ 182,280.76	\$ 185,473.97	\$ 178,154.48	\$ 179,388.58	\$ 172,552.17	\$ 176,175.83	\$ 175,745.38	\$ 175,745.38	\$ 175,745.38		\$ 176,040.10	\$ 1,961,380.89
Town of Pelham-PPO	\$ 18,943.34	\$ 18,943.34	\$ 18,943.34	\$ 17,467.57	\$ 17,467.57	\$ 17,467.57	\$ 17,467.57	\$ 17,467.57	\$ 17,467.57	\$ 17,467.57		\$ 17,467.57	\$ 196,570.58
Town of Amherst-HMO	\$ 46,630.10	\$ 46,630.10	\$ 46,847.61	\$ 51,170.01	\$ 51,170.01	\$ 47,958.29	\$ 49,841.82	\$ 49,841.82	\$ 48,513.63	\$ 47,185.44		\$ 48,731.14	\$ 534,519.97
Amherst School-HMO	\$ 34,000.73	\$ 34,000.73	\$ 33,445.39	\$ 32,672.54	\$ 31,344.35	\$ 31,899.69	\$ 32,117.20	\$ 31,344.35	\$ 31,899.69	\$ 31,899.69		\$ 32,672.54	\$ 357,296.90
Regional School-HMO	\$ 41,872.68	\$ 41,872.68	\$ 41,872.68	\$ 41,099.83	\$ 41,099.83	\$ 41,099.83	\$ 40,544.49	\$ 41,099.83	\$ 41,099.83	\$ 41,099.83		\$ 41,099.83	\$ 453,861.34
Town of Pelham-HMO	\$ 3,767.06	\$ 3,767.06	\$ 3,767.06	\$ 5,868.10	\$ 5,868.10	\$ 5,868.10	\$ 5,868.10	\$ 5,868.10	\$ 5,868.10	\$ 5,868.10		\$ 5,868.10	\$ 58,245.98
Retirees-HMO	\$ 3,211.72	\$ 3,211.72	\$ 3,211.72	\$ 6,423.44	\$ 7,751.63	\$ 9,079.82	\$ 9,079.82	\$ 10,408.01	\$ 10,408.01	\$ 10,408.01		\$ 10,408.01	\$ 83,601.91
Other Revenue:													
Interest	\$ 4,118.29	\$ 4,807.35	\$ 3,984.52	\$ 5,555.37	\$ 5,729.22	\$ 4,859.66	\$ 3,666.51	\$ 2,704.27	\$ 2,998.92	\$ 2,926.92	\$ 2,192.94	\$ 1,372.17	\$ 44,916.14
Misc.	\$	\$ 90.08	\$	\$ 3.88					\$ 228.42			\$	\$ 106,243.00
Stop Loss Reimbursements													\$
Total Revenue:	\$ 1,033,422.22	\$ 1,033,227.32	\$ 1,035,665.07	\$ 1,023,762.63	\$ 1,040,252.93	\$ 1,027,074.08	\$ 1,035,705.86	\$ 1,028,617.78	\$ 1,032,465.25	\$ 1,023,952.58	\$ 4,881.22	\$ 1,134,105.91	\$ 11,453,132.85
Expenditures:													
Salaries/Benefits	\$ 2,285.03	\$ 3,865.50	\$ 2,919.15	\$ 3,338.23	\$ 2,919.15	\$ 3,611.55	\$ 12,347.26	\$ 9,425.87	\$ 8,385.39	\$ 8,804.47	\$ 8,385.39	\$ 8,385.40	\$ 74,672.39
Management Services BC/BS-PPO	\$ 11,613.36	\$ 12,128.62	\$ 12,318.38	\$ 11,986.38	\$ 10,406.66	\$ 11,723.24	\$ 11,504.36	\$ 11,613.80	\$ 11,796.94	\$ 11,407.22	\$ 11,463.78	\$ 11,372.77	\$ 139,335.51
Management Services HP-PPO	\$ 33,752.38	\$ 33,703.25	\$ 33,665.30	\$ 32,223.08	\$ 32,580.52	\$ 31,937.38	\$ 30,635.68	\$ 33,670.32	\$ 32,278.66	\$ 31,908.58	\$ 32,116.98	\$ 32,067.03	\$ 390,539.16
Claims exp - BC/BS-PPO	\$ 147,309.39	\$ 103,845.45	\$ 180,192.70	\$ 114,587.93	\$ 123,506.84	\$ 128,771.55	\$ 112,470.38	\$ 228,529.17	\$ 215,311.78	\$ 148,194.84	\$ 182,571.74	\$ 211,171.63	\$ 1,896,463.40
Claims exp - HP-PPO	\$ 662,270.21	\$ 241,042.47	\$ 880,146.33	\$ 411,880.19	\$ 270,197.44	\$ 374,317.59	\$ 544,908.58	\$ 385,826.56	\$ 712,046.02	\$ 604,308.63	\$ 438,857.40	\$ 492,790.77	\$ 6,018,592.19
Management Services BC/BS-HMO	\$ 7,784.46		\$ 16,939.56	\$ 8,814.08	\$ 9,502.68	\$ 10,053.56	\$ 10,053.56	\$ 10,604.44	\$ 9,984.70	\$ 10,053.56	\$ 9,915.84	\$ 9,778.12	\$ 113,484.56
Management Services HP-HMO	\$ 7,894.04	\$ 7,894.04	\$ 7,872.56	\$ 8,366.34	\$ 8,366.34	\$ 8,251.42	\$ 8,413.06	\$ 8,447.16	\$ 8,400.44	\$ 8,353.72	\$ 8,413.06	\$ 8,603.17	\$ 99,275.35
Claims exp - BC/BS-HMO	\$ 56,024.13		\$ 135,443.78	\$ 54,049.31	\$ 59,803.49	\$ 102,323.47	\$ 61,667.94	\$ 61,079.34	\$ 69,547.96	\$ 65,820.02	\$ 113,759.01	\$ 85,428.59	\$ 864,947.04
Claims exp - HP-HMO	\$ 89,149.43	\$ 47,904.64	\$ 105,839.24	\$ 57,636.68	\$ 67,445.24	\$ 71,820.27	\$ 75,489.28	\$ 85,405.63	\$ 116,095.02	\$ 64,402.06	\$ 128,766.11	\$ 69,618.65	\$ 979,572.25
Amherst Meds	\$ 8,972.70	\$ 3,635.00	\$ 13,380.70	\$ 8,041.60	\$ 7,872.50	\$ 6,811.40	\$ 2,345.40		\$ 13,365.70	\$ 6,374.40	\$ 7,333.40	\$ 7,029.00	\$ 85,161.80
Reinsurance	\$ 14,603.01	\$ 14,660.20	\$ 14,704.48	\$ 14,304.83	\$ 14,805.61	\$ 14,643.10	\$ 14,717.73	\$ 14,726.45	\$ 14,770.05	\$ 14,585.91	\$ 14,555.56	\$ 14,656.69	\$ 175,733.62
Miscellaneous Expenses	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 17,400.00
Miscellaneous Programs					\$ 174,532.13								\$ 174,532.13
Total Expenditures:	\$ 1,043,108.14	\$ 470,129.17	\$ 1,404,872.18	\$ 726,678.65	\$ 783,388.60	\$ 765,714.53	\$ 886,003.23	\$ 850,778.74	\$ 1,213,432.66	\$ 975,663.41	\$ 957,588.27	\$ 952,351.82	\$ 11,029,709.40
Income (Loss) from Operations	\$ (9,685.92)	\$ 563,098.15	\$ (369,207.11)	\$ 297,083.98	\$ 256,864.33	\$ 261,359.55	\$ 149,702.63	\$ 177,839.04	\$ (180,967.41)	\$ 48,289.17	\$ (952,707.05)	\$ 181,754.09	\$ 423,423.45
Fund Balance end of Month:	\$ 2,448,508.46	\$ 3,011,606.61	\$ 2,642,399.50	\$ 2,939,483.48	\$ 3,196,347.81	\$ 3,457,707.36	\$ 3,607,409.99	\$ 3,785,249.03	\$ 3,604,281.62	\$ 3,652,570.79	\$ 2,699,863.74	\$ 2,881,617.83	

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
Stabilization Fund and Property Casualty Insurance Claims
All Expendable Trust Funds
For the Year Ended June 30, 2009
(unaudited)

	8004 Stabilization Fund	8406 Insurance Claims	Total
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	26,061.91	157.13	26,219.04
Miscellaneous		77,774.78	77,774.78
Contributions			-
Total Revenues	<u>26,061.91</u>	<u>77,931.91</u>	<u>103,993.82</u>
Expenditures:			
General Government		40,192.30	40,192.30
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services			-
Library Services			-
Education			-
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>-</u>	<u>40,192.30</u>	<u>40,192.30</u>
Excess (deficiency) of revenues over expenditures	26,061.91	37,739.61	63,801.52
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in	460,000.00		460,000.00
Operating transfers (out)		(39,578.00)	(39,578.00)
Total Other Financing Sources (Uses)	<u>460,000.00</u>	<u>(39,578.00)</u>	<u>420,422.00</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	486,061.91	(1,838.39)	484,223.52
Fund Equity, July 1, 2008	<u>894,541.68</u>	<u>35,690.58</u>	<u>930,232.26</u>
Fund Equity, June 30, 2009	<u>\$ 1,380,603.59</u>	<u>\$ 33,852.19</u>	<u>\$ 1,414,455.78</u>

TOWN OF AMHERST, MASSACHUSETTS
Combined Statement of Revenues, Expenditures and
Changes in Fund Equity
All Non-Expendable Trust Funds
For the Year Ended June 30, 2009
(unaudited)

	8401 Trust Principal	8402 Trust Income	Total
Revenues:			
Property taxes			-
Excise			-
Interest, penalties and other taxes			-
Charges for services			-
Licenses and permits			-
Intergovernmental			-
Fines and forfeits			-
Interest earnings	250.41	8,913.73	9,164.14
Miscellaneous	1,400.00		1,400.00
Contributions			-
Total Revenues	<u>1,650.41</u>	<u>8,913.73</u>	<u>10,564.14</u>
Expenditures:			
General Government			-
Public Safety			-
Public Works			-
Planning, Conservation and Inspections			-
Community Services		1,931.16	1,931.16
Library Services			-
Education		2,000.00	2,000.00
Debt Service			-
Intergovernmental			-
Total Expenditures	<u>-</u>	<u>3,931.16</u>	<u>3,931.16</u>
Excess (deficiency) of revenues over expenditures	1,650.41	4,982.57	6,632.98
Other Financing Sources (Uses):			
Bond Proceeds			-
Operating transfers in			-
Operating transfers (out)		(1,200.00)	(1,200.00)
Total Other Financing Sources (Uses)	<u>-</u>	<u>(1,200.00)</u>	<u>(1,200.00)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	1,650.41	3,782.57	5,432.98
Fund Equity, July 1, 2008	<u>316,188.64</u>	<u>96,742.46</u>	<u>412,931.10</u>
Fund Equity, June 30, 2009	<u>\$ 317,839.05</u>	<u>\$ 100,525.03</u>	<u>\$ 418,364.08</u>

TOWN OF AMHERST, MASSACHUSETTS
Combining Statement of Revenues, Expenditures and Changes in Fund Equity
Expendable and Non-Expendable Trust Funds
For the Fiscal Year Ended June 30, 2009
(Unaudited)

	Interest	Other Revenues	Total Resources	Operating Expenditures	Excess (Deficiency)	Transfers In	Transfers Out	Net Change in Fund Balance	Fund Balance June 30, 2008	Fund Balance June 30, 2009
Martha D. Bianchi Fund			-		-			\$ -	1,025.00	1,025.00
Alice C. Burnham Fund			-		-			-	15,020.66	15,020.66
Cemetery Perpetual Care Fund	1,400.00		1,400.00		1,400.00			1,400.00	99,450.14	100,850.14
Ephraim Y. Cosby Fund			-		-			-	500.00	500.00
Florence B. Cutler Fund			-		-			-	2,000.00	2,000.00
S. White Dickinson Fund			-		-			-	5,000.00	5,000.00
George S. Kendrick Fund			-		-			-	1,899.15	1,899.15
Herbert B. Adams Fund			-		-			-	2,814.31	2,814.31
R. J. D. Westcott Fund			-		-			-	3,000.00	3,000.00
Alfred F. Field Jr. Fund			-		-			-	82,442.15	82,442.15
William E. Smith Fund			-		-			-	1,899.15	1,899.15
Whiting Street Fund			-		-			-	9,040.61	9,040.61
E. F. Cook Fountain Fund			-		-			-	2,346.54	2,346.54
Barbara Smith Hospital Fund	250.41		250.41		250.41			250.41	11,246.76	11,497.17
Betty Jane Donley Fund			-		-			-	78,504.17	78,504.17
Total Non-expendable income	1,650.41	-	1,650.41	\$ -	1,650.41	\$ -	\$ -	1,650.41	316,188.64	317,839.05
Martha Dickinson Bianchi Memorial	47.00		47.00		47.00			47.00	1,085.93	1,132.93
Alice C. Burnham-West Cemetery Gate	802.08		802.08		802.08			802.08	21,003.11	21,805.19
Cemetery Perpetual Care	3,329.27		3,329.27		3,329.27			3,329.27	49,212.46	52,541.73
Ephraim Y. Cosby-West Cemetery	25.60		25.60		25.60			25.60	649.57	675.17
Florence B. Cutler-West Cemetery	97.71		97.71		97.71			97.71	2,388.07	2,485.78
S. White Dickinson Cemetery Fund	243.43		243.43		243.43			243.43	5,932.94	6,176.37
George S. Kendrick-West Cemetery	66.86		66.86		66.86			66.86	1,103.64	1,170.50
Alfred E. Field, Jr.	1,836.94		1,836.94	1,617.48	219.46			219.46	538.27	757.73
William E. Smith	42.83		42.83	63.30	(20.47)			(20.47)	40.93	20.46
Whiting Street Fund	203.04		203.04	250.38	(47.34)			(47.34)	143.68	96.34
Herbert B. Adams	70.70		70.70		70.70		600.00	(529.30)	646.69	117.39
R.J.D. Westcott	72.97		72.97		72.97		600.00	(527.03)	563.42	36.39
E.F. Cook Fountain	\$ 100.77		100.77		100.77			100.77	2,179.16	2,279.93
Betty Jane Donley Fund	1,974.53		1,974.53	2,000.00	(25.47)			(25.47)	11,254.59	11,229.12
Total Expendable income	8,913.73	-	8,913.73	3,931.16	4,982.57	-	1,200.00	3,782.57	96,742.46	100,525.03
Total Expendable and Non-expendable Trust Funds	\$ 10,564.14	\$ -	\$ 10,564.14	\$ 3,931.16	\$ 6,632.98	\$ -	\$ 1,200.00	\$ 5,432.98	\$ 412,931.10	\$ 418,364.08

TOWN OF AMHERST, MASSACHUSETTS
FY 2009 Approved Budget
General Fund

	FY 2009 ATM April-May 08	FY2009 RECAP Adjustments	FY 2009 STM Nov-08	FY 2009 ATM April-June 09	FY 2009 Fin Com Jul-09	FY 2009 Twn Mgr Jul-09	Final Approved Budget
OPERATING BUDGETS							
General Government:							
Select Board	\$ 54,731.00		\$ 1,283.00				\$ 56,014.00
Town Manager	180,245.00		2,068.00				182,313.00
Finance Committee (Reserve Fund Included)	100,800.00				(71,100.00)		29,700.00
Finance Department	801,187.00	10,000.00	17,998.00				829,185.00
Elections and Registration	54,824.00						54,824.00
Town Clerk's Office	149,017.00		3,810.00				152,827.00
Legal Services	95,000.00						95,000.00
Human Resources	194,410.00		2,600.00				197,010.00
Employee Benefits	6,218,082.00		(203,561.00)	(50,000.00)			5,964,521.00
Information systems	461,277.00		6,308.00				467,585.00
Facilities Maintenance	454,600.00		6,697.00				461,297.00
General Services	405,361.00						405,361.00
Total General Government	9,169,534.00	10,000.00	(162,797.00)	(50,000.00)	(71,100.00)		8,895,637.00
Public Safety:							
Police	3,801,963.00		84,566.00	40,000.00			3,926,529.00
Police Facility	180,708.00		1,289.00	10,000.00			191,997.00
Fire/Emergency Medical Services	3,568,543.00		14,949.00	39,578.00			3,623,070.00
Communications Center	561,580.00		2,995.00				564,575.00
Animal Control	47,850.00		1,373.00				49,223.00
Total Public Safety	8,160,644.00		105,172.00	89,578.00	-		8,355,394.00
Public Works:							
Public Works Administration	252,015.00		4,574.00				256,589.00
Construction and Maintenance	533,014.00		21,003.00			(25,223.00)	554,017.00
Snow and Ice Removal	189,410.00				71,100.00	25,223.00	260,510.00
Street and Traffic Lights	112,248.00						112,248.00
Equipment Maintenance	248,551.00		3,979.00				252,530.00
Tree Care and Pest Control	123,195.00		72.00				123,267.00
Town Cemeteries	23,329.00		(4,556.00)				18,773.00
Parks and Commons	245,212.00		4,954.00				250,166.00
Total Public Works	1,726,974.00		30,026.00	-	71,100.00		1,828,100.00
Planning, Conservation and Inspections:							
Inspection Services	339,725.00		5,373.00				345,098.00
Conservation Commission and Department	219,863.00		8,601.00				228,464.00
Planning Department	292,265.00		(6,171.00)				286,094.00
Total Planning, Conservation and Inspections	851,853.00		7,803.00	-	-		859,656.00
Community Services:							
Public Health	285,266.00		(6,723.00)				278,543.00
Community Services	15,824.00		1,337.00				17,161.00
Public Assistance (Human Services)	66,000.00						66,000.00
Council On Aging	188,162.00		4,422.00				192,584.00
Veterans' Services and Benefits	155,070.00		1,318.00	15,000.00			171,388.00
Town Commemorations	875.00						875.00
Leisure Services and Supplemental Education	612,678.00		15,866.00				628,544.00
Municipal Pools	167,479.00		2,408.00				169,887.00
Cherry Hill Golf	208,213.00		1,168.00				209,381.00
Total Community Services	1,699,567.00	-	19,796.00	15,000.00	-		1,734,363.00
Library Services:							
Jones Library	1,591,585.00						1,591,585.00
Total Library Services	1,591,585.00	-	-	-	-		1,591,585.00
Public Education:							
Elementary Schools	20,689,430.00						20,689,430.00
Regional School District	12,395,375.00						12,395,375.00
Total Public Education	33,084,805.00	-	-	-	-		33,084,805.00
Debt Service:							
Debt Principal							-
General	380,873.00						380,873.00
Elementary Schools	265,000.00						265,000.00
Regional Schools	364,091.00						364,091.00
Debt Interest							-
General	83,202.00						83,202.00
Elementary Schools	80,916.00						80,916.00
Regional Schools	252,279.00						252,279.00
Temporary Debt/Borrowing Costs	20,000.00			(15,000.00)			5,000.00
Total Debt Service	1,446,361.00	-	-	(15,000.00)	-		1,431,361.00

**FY 2009 Approved Budget
General Fund**

	FY 2009 ATM April-May 08	FY2009 RECAP Adjustments	FY 2009 STM Nov-08	FY 2009 ATM April-June 09	FY 2009 Fin Com Jul-09	FY 2009 Twn Mgr Jul-09	Final Approved Budget
Transfers:							
Art 15 Capital Program -Equipment	1,086,400.00					1,086,400.00	
Art 16 Capital Program- Facilities	93,000.00					93,000.00	
Art 17B Fire Apparatus	635,000.00					635,000.00	
Art 35 250th Anniverserary Celebration	25,000.00					25,000.00	
Art 4 STM Transfer into Stabilization Fund			460,000.00			460,000.00	
Art 14C Free Cash to transfer to Insurance Recovery Fund				106,243.00		106,243.00	
						-	
						-	
						-	
Total Transfers	1,839,400.00	-	460,000.00	106,243.00	-	2,405,643.00	
Unpaid Bills:							
Art unpaid bills ATM (dismissed)							-
							-
Total Unpaid Bills	-	-	-	-	-	-	-
Assessments:							
State							
Motor Vehicle Parking Surcharge		64,460.00				64,460.00	
Retired Teachers Health Insurance		887,989.00				887,989.00	
Air Pollution Control Districts		6,864.00				6,864.00	
Other						-	
Regional Transit Authorities		815,746.00				815,746.00	
School Choice Sending Tuition		210,542.00				210,542.00	
Charter School Assessment		306,958.00				306,958.00	
Special Education		296.00				296.00	
Pioneer Valley Planning Commission		5,231.00				5,231.00	
Hampshire County Regional Lock -up	31,323.00					31,323.00	
Total Assessments	31,323.00	2,298,086.00	-	-	-	2,329,409.00	
Deficits:							
Revenue Deficit							-
Appropriation Deficit							-
Overlay Deficit		18,110.00				18,110.00	
Total Deficits	-	18,110.00	-	-	-	18,110.00	
<u>SPECIAL APPROPRIATIONS</u>							
General Government:							
Retirement Assessment							-
							-
Total Gen Gov Special Appropriations	-	-	-	-	-	-	-
GRAND TOTAL GENERAL FUND	\$ 59,602,046.00	\$ 2,326,196.00	\$ 460,000.00	\$ 145,821.00	\$ -	\$ -	\$ 62,534,063.00